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# NATIONAL CENTER FOR EDUCATION STATISTICS

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**Statistics in Brief**

**March 2001**

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## **Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1998–99**

Over \$347 billion of revenues were raised to fund public education for grades prekindergarten through 12 in school year 1998–99. Current expenditures (those excluding construction, equipment, and debt financing) came to \$303 billion. Three out of every five current expenditure dollars were spent on teachers, textbooks, and other instructional services and supplies. An average of \$6,508 was spent on each student—an increase of 5.2 percent from \$6,189 in school year 1997–98 (in unadjusted dollars).

Contact:  
Frank Johnson  
(202) 502-7362

These and other financial data on public elementary and secondary education are collected and reported each year by the National Center for Education Statistics (NCES), U.S. Department of Education. The data are part of the “National Public Education Financial Survey” (NPEFS), one of the components of the Common Core of Data (CCD) collection of surveys.

### **Revenues for Public Elementary and Secondary Education**

Over \$347 billion were collected for public elementary and secondary education for school year 1998–99 in the 50 states and the District of Columbia (table 1). Total revenues ranged from a high of around \$40 billion in California, which serves about 1 out of every 8 students in the nation, to a low of about \$709 million in North Dakota, which serves about 1 out of every 405 students in the nation. Nationally, revenues increased an average of 6.6 percent over previous year’s revenues of \$326 billion (in unadjusted dollars).\*

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\*Comparisons are based on the previous edition of this report, *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1997–98* (Johnson 2000).

By far, the greatest part of education revenues came from nonfederal sources (state, intermediate, and local governments), which together provided about \$323 billion or 92.9 percent of all revenues. (Definitions of terms used throughout this report, including state, intermediate, and local revenues, are provided at the end of the text.)

The federal government contribution to education revenues made up the remaining \$25 billion. (These numbers do not add up to \$347 billion due to rounding.) The relative contributions from these levels of government can be expressed as portions of the typical education dollar (figure 1). For school year 1998–99, local and intermediate sources made up 44 cents of every dollar in revenue; state revenues comprised 49 cents; and the remaining 7 cents came from federal sources.

Among states with more than one school district, revenues from local sources ranged from 14.0 percent (New Mexico) to 87.1 percent (New Hampshire) of total revenues (table 2). Hawaii and the District of Columbia have only one school district each and thus are not comparable to other states. Revenues from state sources also showed a wide distribution in their share of total revenues. The state revenue share of total revenues was less than 30 percent in New Hampshire (8.9 percent), and more than 70 percent in Vermont (74.4 percent) and New Mexico (72.5 percent). Federal revenues ranged from 3.7 percent in New Jersey to 14.0 percent in Mississippi. Federal revenues made up 16.5 percent of total revenues in the District of Columbia.

## **Current Expenditures for Public Elementary and Secondary Education**

Current expenditures for public education in 1998–99 totaled about \$303 billion (table 3). This represents a \$17 billion (6.1 percent) increase over expenditures in the previous school year (\$285 billion in unadjusted dollars). About \$187 billion in current expenditures went for instruction. Another \$103 billion were expended for a cluster of services that support instruction. Over \$13 billion were spent on noninstructional services.

When expressed in terms of the typical education dollar, instructional expenditures accounted for 62 cents of the education dollar for current expenditures (figure 2). Instructional expenditures include teachers' salaries and benefits, supplies (e.g., textbooks), and purchased services. About 34 cents of the education dollar went for support services, which include operation and maintenance of buildings, school administration, transportation, and other student and school support activities (e.g., student counseling, libraries, and health services). Approximately 4 cents of every education dollar went to noninstructional activities, which include school meals and enterprise activities, such as bookstores.

Most states were closely clustered around the national average (61.7 percent) in terms of the share of current expenditures that were spent on instruction; all but three states and the District of Columbia spent more than 58.0 percent of their current expenditures on instruction (table 4). These states were Alaska, Kansas, and New Mexico. Two states spent more than two-thirds of their current expenditures on

instruction. These states were New York (67.8 percent) and Maine (67.3 percent).

### **Current Expenditures per Student**

In 1998–99, the 50 states and the District of Columbia spent an average of \$6,508 in current expenditures for every pupil in membership (table 5). This represents a 5.2 percent increase in current expenditures per student from the previous school year (\$6,189 in unadjusted dollars). Three states—New Jersey (\$10,145), New York (\$9,344), and Connecticut (\$9,318)—expended more than \$9,000 per pupil. The District of Columbia, which comprises a single urban district, spent \$9,650 per pupil. Only one state, Utah, had expenditures of less than \$4,500 for each pupil in membership (\$4,210). The median per pupil expenditure was \$6,110, indicating that one-half of all states educated students at a cost of less than \$6,110 per student.

On the average, for every student in 1998–99, about \$4,013 was spent for instructional services, \$2,213 was expended for support services, and \$282 was spent for noninstructional purposes.

### **Total Expenditures**

Total Expenditures include all types of expenditures by school districts and other public elementary/secondary education agencies. Researchers generally use current expenditures instead of total expenditures, when comparing education spending between states or across time. Current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases. Also, the current

expenditures commonly reported are for public elementary and secondary education only. School districts also support community services, adult education, private education, and other programs. These programs and the extent to which they are funded by school districts vary greatly both across states and within states.

Total expenditures for the nation totaled nearly \$356 billion in the 1998–99 school year (table 6). About \$303 billion of total expenditures were current expenditures for public elementary and secondary education.

An additional \$32 billion went for facilities acquisition and construction, \$8 billion for replacement equipment, and another \$8 billion for interest payments on debt. The remaining amount (\$5 billion) was spent on other programs that are not part of public elementary and secondary.

### **Technical Notes**

The National Public Education Financial Survey (NPEFS) is an annual state-level collection of revenue and expenditure data for public education in grades prekindergarten through 12. It is part of the Common Core of Data (CCD) collection of surveys of administrative-records data relating to public elementary and secondary education. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to NCES by each state education agency. Additionally, explanations for all missing and zero values are collected from states. The data are processed and edited by NCES and verified by each state education agency (SEA).

NCES has made adjustments for missing

data. Values that were missing and not reported elsewhere on a state's survey form were imputed. The method used for all imputations was to: (a) create a subset of states reporting the item in question; (b) subtract the value for that item from each state's total revenues (or expenditures); (c) compute the ratio of that item to the reduced total (step b) for each state; (d) compute the average of these ratios; (e) multiply the total revenues (or expenditures) of the state with the missing item by the average ratio; and (f) substitute the imputed estimate for the missing item and then re-compute the subtotals and totals. Local revenues from student activities and expenditures for enterprise operations were imputed for Connecticut, Louisiana, and Virginia.

Other adjustments were made when a single value was reported for two or more items. NCES distributed portions of the single state reported value to the missing item(s). In most cases, these distribution types of adjustments did not affect total revenues or total expenditures. For more information on these adjustments, the reader should refer to the documentation for the National Public Education Financial Survey: School Year 1998–99 data file.

NCES accepts revision to these data from SEAs for one year, and releases the revised data at the end of this period.

### **For More Information**

This report used information from the Common Core of Data, "National Public Education Financial Survey: School Year 1998–99" and "State Nonfiscal Survey of Public Elementary and Secondary

Education: School Year 1998–99 Revised." For more information about this Statistics in Brief or the data set, contact Frank Johnson, National Center for Education Statistics, 1990 K Street NW, Washington, DC 20006–5651; or call (202) 502–7362; fax (202) 502–7475; or e-mail [frank.johnson@ed.gov](mailto:frank.johnson@ed.gov).

### **Definitions**

**Current expenditures** are those for the day-to-day operation of schools. They include all expenditures except those associated with repaying debts, capital outlays (e.g., purchases of land, school construction and repair, and equipment), and programs outside the scope of preschool to grade 12, such as adult education, community colleges, and community services. Expenditures for items lasting more than one year (e.g., school buses and computers) are not included in current expenditures.

**Facilities acquisition and construction expenditures** include expenditures for new school construction, including renovation and expansion. They also include expenditures on land, existing buildings, and equipment for new and remodeled facilities.

**Federal revenues** include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.

**Instructional expenditures** are current expenditures for activities directly associated with the interaction between

teachers and students. These include teacher salaries and benefits, supplies (e.g., textbooks), and purchased instructional services.

**Interest on debt expenditures** are expenditures for interest on long-term debt (i.e., obligations of more than one year).

**Intermediate revenues** come from sources that are not local or state education agencies, but operate at an intermediate level between local and state education agencies and possess independent fund-raising capability, for example, county or municipal agencies.

**Local revenues** include revenues from such sources as local property and nonproperty taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food service revenues.

**Noninstructional expenditures** go mostly towards food service, with some expenditures going towards enterprise operations, such as bookstores and interscholastic athletics.

**Other program expenditures** include expenditures for community services, adult education, community colleges, private schools and other programs that are not part of public elementary and secondary education.

**Replacement equipment expenditures** include expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than one year, are repaired rather than replaced, and have a

cost over a level set by the state or local education agencies.

**State revenues** include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

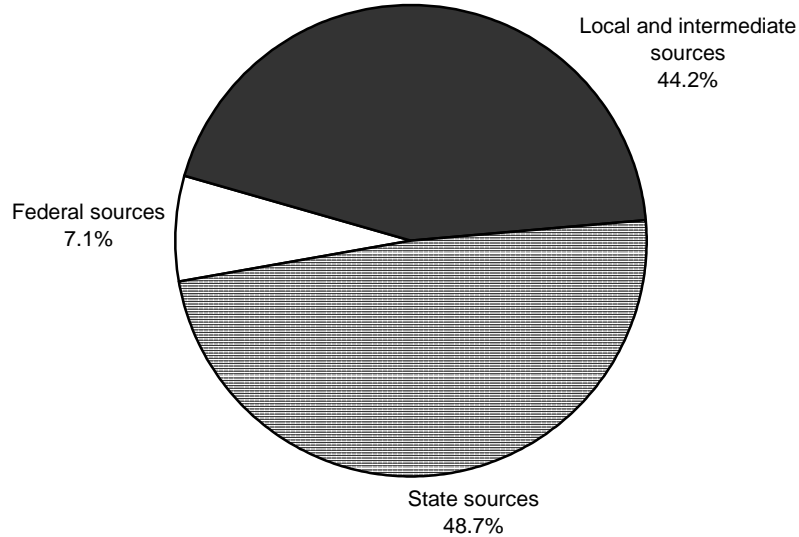
**Student membership** is the count of students enrolled on or about October 1.

**Support services expenditures** are current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (e.g., nurses, therapists, and guidance counselors), student transportation, instructional staff support (e.g., librarians, instructional specialists), school district administration, business services, research, and data processing.

**Total expenditures for public elementary and secondary education and other programs** include current expenditures for public elementary and secondary education, and expenditures for facilities acquisition and construction, replacement equipment, other programs and interest on debt.

**Figure 1.—The public education dollar: Revenues by source: School year 1998–99**

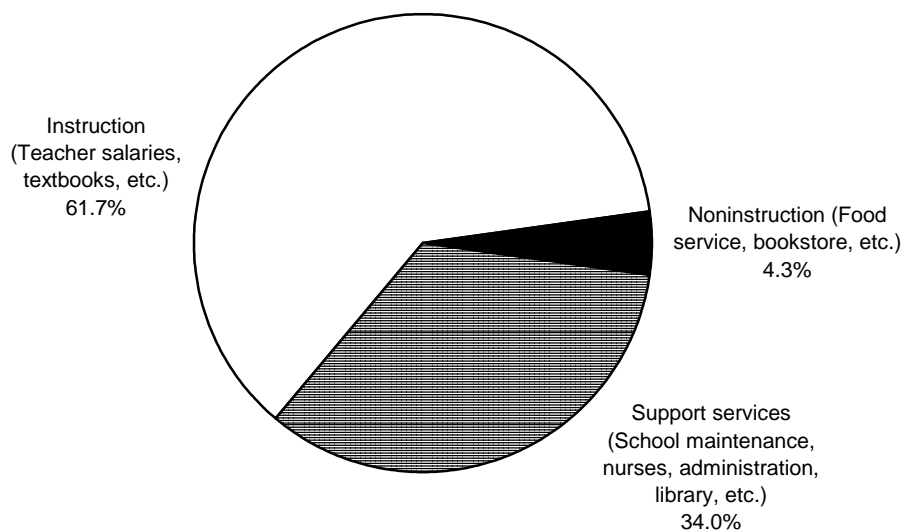
(Total revenues \$347 billion)



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" 1998–99.

**Figure 2.—The public education dollar: Current expenditures by function: School year 1998–99**

(Current expenditures \$303 billion)



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" 1998–99.

Table 1.—Revenues for public elementary and secondary schools, by source and state: School year 1998–99

[In thousands of dollars]					
Revenues, by source					
State	Total	Local	Intermediate	State	Federal
United States	*\$347,329,664	*\$152,357,106	\$1,152,510	\$169,298,232	\$24,521,817
Alabama	4,469,278	1,298,576	11,045	2,752,647	407,011
Alaska	1,290,358	324,621	0	787,763	177,974
Arizona	5,079,076	2,242,162	134,373	2,195,345	507,196
Arkansas	2,610,267	831,216	2,980	1,509,796	266,276
California	40,002,760	12,820,245	0	23,739,295	3,443,221
Colorado	4,714,756	2,455,786	13,963	2,002,525	242,481
Connecticut	*5,607,014	*3,199,294	0	2,184,637	223,083
Delaware	959,482	271,043	0	617,023	71,416
District of Columbia	760,592	635,102	0	0	125,490
Florida	16,460,206	6,879,069	0	8,279,709	1,301,428
Georgia	10,263,338	4,529,629	0	5,044,094	689,614
Hawaii	1,328,572	31,085	0	1,166,940	130,547
Idaho	1,420,902	446,213	0	874,429	100,260
Illinois	15,338,740	9,624,278	0	4,610,903	1,103,559
Indiana	7,980,582	3,339,936	51,712	4,190,124	398,810
Iowa	3,516,165	1,536,252	8,288	1,775,997	195,628
Kansas	3,282,779	966,393	94,253	2,021,434	200,698
Kentucky	4,210,793	1,221,089	0	2,600,631	389,074
Louisiana	*4,697,639	*1,789,893	0	2,366,566	541,180
Maine	1,703,252	794,721	0	781,035	127,495
Maryland	6,806,086	3,746,220	0	2,687,925	371,941
Massachusetts	8,534,080	4,517,905	0	3,593,252	422,923
Michigan	14,678,359	4,126,690	19,233	9,493,662	1,038,773
Minnesota	6,785,487	2,306,753	23,0734	3,907,686	340,314
Mississippi	2,544,561	792,388	463	1,396,182	355,527
Missouri	6,265,697	3,382,250	31,825	2,446,271	405,351
Montana	1,047,338	362,625	96,073	470,763	117,877
Nebraska	2,168,308	1,198,453	14,915	804,817	150,123
Nevada	2,094,467	1,319,998	0	678,951	95,518
New Hampshire	1,441,115	1,255,189	0	127,702	58,224
New Jersey	14,192,543	7,796,638	83	5,868,487	527,334
New Mexico	2,098,648	294,395	0	1,522,000	282,253
New York	29,874,220	15,364,660	111,126	12,599,176	1,799,258
North Carolina	8,137,116	1,987,916	0	5,590,644	558,556
North Dakota	709,427	324,743	6,823	285,772	92,088
Ohio	14,399,472	7,479,793	32,198	6,057,593	829,887
Oklahoma	3,652,130	1,049,459	69,982	2,200,010	332,679
Oregon	4,047,900	1,391,092	74,785	2,297,679	284,344
Pennsylvania	15,525,301	8,641,043	13,771	5,933,154	937,333
Rhode Island	1,319,597	696,951	0	548,776	73,870
South Carolina	4,398,145	1,744,791	0	2,291,942	361,412
South Dakota	829,028	434,449	10,046	297,347	87,186
Tennessee	5,089,341	2,239,663	0	2,404,133	445,545
Texas	25,647,339	12,540,382	65,345	10,873,810	2,167,802
Utah	2,449,890	781,250	0	1,496,345	172,295
Vermont	908,146	179,360	0	675,896	52,890
Virginia	*8,358,036	*5,094,040	0	2,825,340	438,656
Washington	7,212,175	2,061,181	84	4,659,490	491,420
West Virginia	2,229,692	639,239	1,414	1,398,405	190,635
Wisconsin	7,409,485	3,114,260	0	3,955,854	339,371
Wyoming	779,985	256,725	56,996	408,271	57,993
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Outlying areas					
American Samoa	57,667	3,642	50	11,139	42,836
Guam	—	—	—	—	—
Northern Marianas	53,720	252	0	37,730	15,737
Puerto Rico	2,121,183	357	0	1,532,799	588,027
Virgin Islands	160,253	130,533	0	0	29,720

\*Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state.

— Data not available.

NOTE: Detail may not add to totals due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" 1998–99.

Table 2.—Percentage distribution of revenues for public elementary and secondary schools, by source and state: School year 1998–99

State	Total	Within-state percentage distribution			
		Local	Intermediate	State	Federal
United States*	100.0	43.9	0.3	48.7	7.1
Alabama	100.0	29.1	0.2	61.6	9.1
Alaska	100.0	25.2	0.0	61.0	13.8
Arizona	100.0	44.1	2.6	43.2	10.0
Arkansas	100.0	31.8	0.1	57.8	10.2
California	100.0	32.0	0.0	59.3	8.6
Colorado	100.0	52.1	0.3	42.5	5.1
Connecticut*	100.0	57.1	0.0	39.0	4.0
Delaware	100.0	28.2	0.0	64.3	7.4
District of Columbia	100.0	83.5	0.0	0.0	16.5
Florida	100.0	41.8	0.0	50.3	7.9
Georgia	100.0	44.1	0.0	49.1	6.7
Hawaii	100.0	2.3	0.0	87.8	9.8
Idaho	100.0	31.4	0.0	61.5	7.1
Illinois	100.0	62.7	0.0	30.1	7.2
Indiana	100.0	41.9	0.6	52.5	5.0
Iowa	100.0	43.7	0.2	50.5	5.6
Kansas	100.0	29.4	2.9	61.6	6.1
Kentucky	100.0	29.0	0.0	61.8	9.2
Louisiana*	100.0	38.1	0.0	50.4	11.5
Maine	100.0	46.7	0.0	45.9	7.5
Maryland	100.0	55.0	0.0	39.5	5.5
Massachusetts	100.0	52.9	0.0	42.1	5.0
Michigan	100.0	28.1	0.1	64.7	7.1
Minnesota	100.0	34.0	3.4	57.6	5.0
Mississippi	100.0	31.1	0.0	54.9	14.0
Missouri	100.0	54.0	0.5	39.0	6.5
Montana	100.0	34.6	9.2	44.9	11.3
Nebraska	100.0	55.3	0.7	37.1	6.9
Nevada	100.0	63.0	0.0	32.4	4.6
New Hampshire	100.0	87.1	0.0	8.9	4.0
New Jersey	100.0	54.9	0.0	41.3	3.7
New Mexico	100.0	14.0	0.0	72.5	13.4
New York	100.0	51.4	0.4	42.2	6.0
North Carolina	100.0	24.4	0.0	68.7	6.9
North Dakota	100.0	45.8	1.0	40.3	13.0
Ohio	100.0	51.9	0.2	42.1	5.8
Oklahoma	100.0	28.7	1.9	60.2	9.1
Oregon	100.0	34.4	1.8	56.8	7.0
Pennsylvania	100.0	55.7	0.1	38.2	6.0
Rhode Island	100.0	52.8	0.0	41.6	5.6
South Carolina	100.0	39.7	0.0	52.1	8.2
South Dakota	100.0	52.4	1.2	35.9	10.5
Tennessee	100.0	44.0	0.0	47.2	8.8
Texas	100.0	48.9	0.3	42.4	8.5
Utah	100.0	31.9	0.0	61.1	7.0
Vermont	100.0	19.8	0.0	74.4	5.8
Virginia*	100.0	60.9	0.0	33.8	5.2
Washington	100.0	28.6	0.0	64.6	6.8
West Virginia	100.0	28.7	0.1	62.7	8.5
Wisconsin	100.0	42.0	0.0	53.4	4.6
Wyoming	100.0	32.9	7.3	52.3	7.4
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Outlying areas					
American Samoa	100.0	6.3	0.1	19.3	74.3
Guam	—	—	—	—	—
Northern Marianas	100.0	0.5	0.0	70.2	29.3
Puerto Rico	100.0	0.0	0.0	72.3	27.7
Virgin Islands	100.0	81.5	0.0	0.0	18.5

\*Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state.

— Data not available.

NOTE: Detail may not add to totals due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" 1998–99.



Table 3.—Current expenditures for public elementary and secondary schools, by function and state: School year 1998–99

[In thousands of dollars]				
State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	<sup>1</sup> \$302,873,955	<sup>1</sup> \$186,756,251	<sup>2</sup> \$102,984,961	<sup>1</sup> \$13,132,743
Alabama	3,880,188	2,400,979	1,210,422	268,786
Alaska	1,137,610	<sup>2</sup> 643,949	<sup>2</sup> 456,525	37,136
Arizona	3,963,428	<sup>2</sup> 2,380,620	<sup>2</sup> 1,385,289	197,519
Arkansas	2,241,244	1,436,486	649,836	154,921
California	34,379,878	20,972,433	12,034,782	1,372,663
Colorado	4,140,699	2,410,400	1,581,647	148,652
Connecticut	<sup>1</sup> 5,075,581	3,225,862	1,602,041	<sup>1</sup> 247,678
Delaware	872,786	534,174	298,325	40,287
District of Columbia	<sup>1</sup> 693,716	<sup>1</sup> 314,468	<sup>2</sup> 351,290	27,958
Florida	13,534,374	7,925,242	4,945,464	663,668
Georgia	8,537,177	5,339,447	2,726,325	471,404
Hawaii	1,143,713	718,107	350,077	75,529
Idaho	1,239,755	767,909	417,679	54,167
Illinois	13,602,965	8,240,926	4,889,281	472,759
Indiana	6,697,468	4,183,169	2,229,545	284,755
Iowa	3,110,585	1,828,806	1,048,543	233,236
Kansas	2,841,147	1,632,547	1,066,511	142,090
Kentucky	3,645,631	2,249,562	1,190,541	205,528
Louisiana	<sup>1</sup> 4,264,981	2,576,840	1,343,988	<sup>1</sup> 344,153
Maine	1,510,024	1,015,728	441,736	52,560
Maryland	6,165,934	3,791,102	2,092,027	282,805
Massachusetts	7,948,502	5,295,485	2,406,210	246,807
Michigan	12,785,480	7,432,224	4,980,257	372,999
Minnesota	5,816,329	3,647,489	1,929,556	239,284
Mississippi	2,293,188	1,384,027	746,304	162,857
Missouri	5,348,366	3,293,321	1,826,265	228,780
Montana	955,695	597,772	318,994	38,929
Nebraska	1,821,310	<sup>2</sup> 1,145,752	538,485	<sup>2</sup> 137,073
Nevada	1,738,009	1,040,680	643,224	54,105
New Hampshire	1,316,946	<sup>2</sup> 858,974	<sup>2</sup> 412,145	<sup>2</sup> 45,827
New Jersey	12,874,579	7,705,505	4,790,297	378,778
New Mexico	1,788,382	1,015,367	686,625	86,390
New York	26,885,444	18,227,087	7,930,135	728,221
North Carolina	7,097,882	4,458,396	2,220,444	419,042
North Dakota	625,428	382,138	192,382	50,908
Ohio	12,207,147	7,198,914	4,565,168	443,064
Oklahoma	3,332,697	2,000,616	1,116,721	215,360
Oregon	3,706,044	2,195,694	1,383,787	126,563
Pennsylvania	13,532,211	8,575,108	4,453,339	503,763
Rhode Island	1,283,859	851,859	396,871	35,129
South Carolina	3,759,042	2,242,844	1,292,082	224,116
South Dakota	696,785	424,211	235,257	37,317
Tennessee	4,638,924	3,032,953	1,372,663	233,308
Texas	22,430,153	13,571,196	7,671,526	1,187,430
Utah	2,025,714	1,328,807	574,738	122,168
Vermont	792,664	512,432	258,060	22,172
Virginia	<sup>1</sup> 7,137,421	4,340,680	2,423,409	<sup>1</sup> 373,333
Washington	<sup>2</sup> 6,098,036	<sup>2</sup> 3,646,974	2,154,875	296,187
West Virginia	1,986,562	1,230,925	638,769	116,868
Wisconsin	6,620,653	4,138,977	2,277,038	204,639
Wyoming	651,622	391,091	237,459	23,072
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Outlying areas				
American Samoa	35,092	15,014	13,238	6,840
Guam	—	—	—	—
Northern Marianas	50,450	40,667	6,456	3,327
Puerto Rico	2,024,499	1,386,049	406,614	231,835
Virgin Islands	146,474	89,700	49,828	6,946

<sup>1</sup>Value contains imputation for missing data. Imputed value is less than 2 percent of total current expenditures in any one state.<sup>2</sup>Value affected by redistribution of reported values for missing data items.

— Data not available.

NOTE: Detail may not add to totals due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" 1998–99.

Table 4.—Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1998–99

State	Total	Within-state percentage distribution		
		Instruction	Support services	Noninstruction
United States*	100.0	61.7	34.0	4.3
Alabama	100.0	61.9	31.2	6.9
Alaska*	100.0	56.6	40.1	3.3
Arizona*	100.0	60.1	35.0	5.0
Arkansas	100.0	64.1	29.0	6.9
California	100.0	61.0	35.0	4.0
Colorado	100.0	58.2	38.2	3.6
Connecticut*	100.0	63.6	31.6	4.9
Delaware	100.0	61.2	34.2	4.6
District of Columbia*	100.0	45.3	50.6	4.0
Florida	100.0	58.6	36.5	4.9
Georgia	100.0	62.5	31.9	5.5
Hawaii	100.0	62.8	30.6	6.6
Idaho	100.0	61.9	33.7	4.4
Illinois	100.0	60.6	35.9	3.5
Indiana	100.0	62.5	33.3	4.3
Iowa	100.0	58.8	33.7	7.5
Kansas	100.0	57.5	37.5	5.0
Kentucky	100.0	61.7	32.7	5.6
Louisiana*	100.0	60.4	31.5	8.1
Maine	100.0	67.3	29.3	3.5
Maryland	100.0	61.5	33.9	4.6
Massachusetts	100.0	66.6	30.3	3.1
Michigan	100.0	58.1	39.0	2.9
Minnesota	100.0	62.7	33.2	4.1
Mississippi	100.0	60.4	32.5	7.1
Missouri	100.0	61.6	34.1	4.3
Montana	100.0	62.5	33.4	4.1
Nebraska*	100.0	62.9	29.6	7.5
Nevada	100.0	59.9	37.0	3.1
New Hampshire*	100.0	65.2	31.3	3.5
New Jersey	100.0	59.9	37.2	2.9
New Mexico	100.0	56.8	38.4	4.8
New York	100.0	67.8	29.5	2.7
North Carolina	100.0	62.8	31.3	5.9
North Dakota	100.0	61.1	30.8	8.1
Ohio	100.0	59.0	37.4	3.6
Oklahoma	100.0	60.0	33.5	6.5
Oregon	100.0	59.2	37.3	3.4
Pennsylvania	100.0	63.4	32.9	3.7
Rhode Island	100.0	66.4	30.9	2.7
South Carolina	100.0	59.7	34.4	6.0
South Dakota	100.0	60.9	33.8	5.4
Tennessee	100.0	65.4	29.6	5.0
Texas	100.0	60.5	34.2	5.3
Utah	100.0	65.6	28.4	6.0
Vermont	100.0	64.6	32.6	2.8
Virginia*	100.0	60.8	34.0	5.2
Washington*	100.0	59.8	35.3	4.9
West Virginia	100.0	62.0	32.2	5.9
Wisconsin	100.0	62.5	34.4	3.1
Wyoming	100.0	60.0	36.4	3.5
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Outlying areas				
American Samoa	100.0	42.8	37.7	19.5
Guam	—	—	—	—
Northern Marianas	100.0	80.6	12.8	6.6
Puerto Rico	100.0	68.5	20.1	11.5
Virgin Islands	100.0	61.2	34.0	4.7

\*Distribution affected by imputations and redistribution of reported values to correct for missing items.

— Data not available.

NOTE: Detail may not add to totals due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" 1998–99.

Table 5.—Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1998–99

State	Fall 1998 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	<sup>1</sup> 46,538,585	<sup>1</sup> \$6,508	<sup>1</sup> \$4,013	<sup>1</sup> \$2,213	<sup>1</sup> \$282
Alabama	<sup>1</sup> 747,980	<sup>1</sup> 5,188	<sup>1</sup> 3,210	<sup>1</sup> 1,618	<sup>1</sup> 359
Alaska	135,373	8,404	<sup>2</sup> 4,757	3,372	274
Arizona	848,262	4,672	<sup>2</sup> 2,806	1,633	233
Arkansas	452,256	4,956	3,176	1,437	343
California	<sup>1</sup> 5,926,037	<sup>1</sup> 5,801	<sup>1</sup> 3,539	<sup>1</sup> 2,031	<sup>1</sup> 232
Colorado	699,135	5,923	3,448	2,262	213
Connecticut	544,698	<sup>1</sup> 9,318	5,922	2,941	<sup>1</sup> 455
Delaware	113,262	7,706	4,716	2,634	356
District of Columbia	71,889	<sup>1</sup> 9,650	<sup>1</sup> 4,374	<sup>2</sup> 4,887	389
Florida	2,337,633	5,790	3,390	2,116	284
Georgia	1,401,291	6,092	3,810	1,946	336
Hawaii	188,069	6,081	3,818	1,861	402
Idaho	244,722	5,066	3,138	1,707	221
Illinois	2,011,530	6,762	4,097	2,431	235
Indiana	989,001	6,772	4,230	2,254	288
Iowa	498,214	6,243	3,671	2,105	468
Kansas	472,353	6,015	3,456	2,258	301
Kentucky	655,687	5,560	3,431	1,816	313
Louisiana	768,734	<sup>1</sup> 5,548	3,352	1,748	<sup>1</sup> 448
Maine	211,051	7,155	4,813	2,093	249
Maryland	841,671	7,326	4,504	2,486	336
Massachusetts	962,317	8,260	5,503	2,500	256
Michigan	1,720,287	7,432	4,320	2,895	217
Minnesota	856,455	6,791	4,259	2,253	279
Mississippi	502,379	4,565	2,755	1,486	324
Missouri	913,494	5,855	3,605	1,999	250
Montana	159,988	5,974	3,736	1,994	243
Nebraska	291,140	6,256	<sup>2</sup> 3,935	1,850	<sup>2</sup> 471
Nevada	311,061	5,587	3,346	2,068	174
New Hampshire	204,713	6,433	<sup>2</sup> 4,196	<sup>2</sup> 2,013	<sup>2</sup> 224
New Jersey	1,268,996	10,145	6,072	3,775	298
New Mexico	328,753	5,440	3,089	2,089	263
New York	2,877,143	9,344	6,335	2,756	253
North Carolina	1,254,821	5,656	3,553	1,770	334
North Dakota	114,927	5,442	3,325	1,674	443
Ohio	1,842,163	6,627	3,908	2,478	241
Oklahoma	628,492	5,303	3,183	1,777	343
Oregon	542,809	6,828	4,045	2,549	233
Pennsylvania	1,816,414	7,450	4,721	2,452	277
Rhode Island	154,785	8,294	5,503	2,564	227
South Carolina	<sup>1</sup> 664,600	<sup>1</sup> 5,656	<sup>1</sup> 3,375	<sup>1</sup> 1,944	<sup>1</sup> 337
South Dakota	132,495	5,259	3,202	1,776	282
Tennessee	<sup>1</sup> 905,454	<sup>1</sup> 5,123	<sup>1</sup> 3,350	<sup>1</sup> 1,516	<sup>1</sup> 258
Texas	3,945,367	5,685	3,440	1,944	301
Utah	481,176	4,210	2,762	1,194	254
Vermont	105,120	7,541	4,875	2,455	211
Virginia	1,124,022	<sup>1</sup> 6,350	3,862	2,156	<sup>1</sup> 332
Washington	998,053	<sup>2</sup> 6,110	<sup>2</sup> 3,654	2,159	297
West Virginia	297,530	6,677	4,137	2,147	393
Wisconsin	879,542	7,527	4,706	2,589	233
Wyoming	95,241	6,842	4,106	2,493	242
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Outlying areas					
American Samoa	15,372	2,283	977	861	445
Guam	32,222	—	—	—	—
Northern Marianas	9,498	5,312	4,282	680	350
Puerto Rico	613,862	3,298	2,258	662	378
Virgin Islands	20,976	6,983	4,276	2,375	331

<sup>1</sup>Value contains imputation for missing data.

<sup>2</sup>Value affected by redistribution of reported expenditure values for missing data items.

— Data not available.

NOTE: Detail may not add to totals due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" 1998–99 and "State Nonfiscal Survey of Public Elementary/Secondary Education"

Table 6.—Total expenditures, including interest on debt, for public elementary and secondary education and other related programs supported by public school districts: School year 1998–99

[In thousands of dollars]						
Public elementary and secondary education						
State	Total expenditures (including interest on debt)	Current	Facilities acquisition and construction	Replacement equipment	Other programs	Interest on debt
United States	\$355,859,449	\$302,873,955	\$31,606,994	\$7,919,652	\$5,262,613	\$8,196,236
Alabama	4,626,884	3,880,188	397,740	121,041	171,898	56,016
Alaska	1,264,525	1,137,610	84,199	20,582	4,925	17,210
Arizona	5,341,305	3,963,428	1,061,066	281,668	28,041	7,103
Arkansas	2,480,435	2,241,244	124,257	50,789	15,724	48,421
California	39,973,279	34,379,878	3,779,490	909,009	663,236	241,666
Colorado	5,024,543	4,140,699	508,227	120,565	38,260	216,791
Connecticut	5,827,005	5,075,581	447,754	85,247	96,314	122,109
Delaware	972,747	872,786	56,322	17,189	14,516	11,934
District of Columbia	755,576	693,716	30,086	13,756	1,784	16,235
Florida	16,615,626	13,534,374	1,889,232	210,164	459,476	522,379
Georgia	10,113,816	8,537,177	1,106,237	248,728	44,952	176,722
Hawaii	1,400,063	1,143,713	157,855	25,309	32,952	40,235
Idaho	1,420,733	1,239,755	114,393	34,530	3,507	28,549
Illinois	16,255,656	13,602,965	1,701,432	540,037	121,406	289,817
Indiana	8,111,363	6,697,468	682,366	130,852	53,115	547,562
Iowa	3,521,011	3,110,585	226,933	113,256	21,400	48,837
Kansas	3,155,418	2,841,147	89,727	136,783	3,089	84,673
Kentucky	3,948,832	3,645,631	54,693	124,920	44,661	78,926
Louisiana	4,801,137	4,264,981	289,931	128,729	17,627	99,868
Maine	1,642,951	1,510,024	51,338	32,080	16,550	32,961
Maryland	7,182,797	6,165,934	814,071	113,982	20,903	67,906
Massachusetts	8,368,976	7,948,502	39,412	115,038	83,754	182,270
Michigan	15,604,340	12,785,480	1,688,999	345,938	320,671	463,254
Minnesota	7,353,993	5,816,329	782,357	203,468	279,907	271,932
Mississippi	2,830,349	2,293,188	355,383	111,877	16,001	53,901
Missouri	6,242,701	5,348,366	420,587	194,477	105,770	173,501
Montana	1,052,773	955,695	55,463	23,714	6,426	11,475
Nebraska	2,086,536	1,821,310	140,745	88,165	2,631	33,686
Nevada	2,301,747	1,738,009	381,022	68,182	11,776	102,758
New Hampshire	1,430,462	1,316,946	63,095	21,083	3,305	26,033
New Jersey	14,250,489	12,874,579	865,793	137,544	165,775	206,797
New Mexico	2,116,905	1,788,382	264,233	22,650	10,971	30,669
New York	30,357,364	26,885,444	1,407,188	379,959	1,010,219	674,555
North Carolina	8,712,151	7,097,882	1,209,573	158,241	54,456	191,999
North Dakota	711,740	625,428	50,176	23,608	4,800	7,728
Ohio	14,006,167	12,207,147	752,439	455,709	369,125	221,747
Oklahoma	3,668,577	3,332,697	182,998	107,926	10,464	34,491
Oregon	4,173,853	3,706,044	260,634	81,878	25,653	99,643
Pennsylvania	16,343,516	13,532,211	1,602,282	259,832	325,740	623,451
Rhode Island	1,341,549	1,283,859	8,958	20,068	7,885	20,779
South Carolina	4,612,674	3,759,042	608,673	99,603	45,706	99,649
South Dakota	840,515	696,785	89,145	36,822	1,454	16,309
Tennessee	5,432,316	4,638,924	553,330	116,811	24,753	98,497
Texas	27,496,479	22,430,153	3,323,470	631,757	157,648	953,452
Utah	2,536,260	2,025,714	324,244	48,275	59,763	78,265
Vermont	853,705	792,664	24,687	19,455	2,272	14,626
Virginia	8,376,912	7,137,421	699,794	220,651	131,782	187,264
Washington	7,449,610	6,098,036	912,915	133,876	33,210	271,573
West Virginia	2,207,537	1,986,562	98,113	79,550	29,321	13,992
Wisconsin	7,928,144	6,620,653	740,573	216,222	85,286	265,409
Wyoming	735,411	651,622	33,364	38,060	1,753	10,612
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Outlying areas						
American Samoa	43,864	35,092	2,597	3,210	2,965	0
Guam	—	—	—	—	—	—
Northern Marianas	55,463	50,450	4,466	318	230	0
Puerto Rico	2,090,530	2,024,499	43	3,826	43,518	18,645
Virgin Islands	152,211	146,474	1,017	2,983	1,737	0

<sup>1</sup>Value contains imputation for missing data. Imputed value is less than 2 percent of total expenditures in any one state.

<sup>2</sup>Value affected by redistribution of reported values for missing data items.

— Data not available.

NOTE: Detail may not add to totals due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" 1998–99.